



ACCOUNTING DETECTIVE WORKSHEET

Topic: Errors of Accounting (IGCSE)

Name: _____

Class: _____

Date: _____

Mission Brief

You are an Accounting Detective. Your task is to investigate the following clues and:

1. Identify what is wrong
2. State the type of error
3. Prepare the correct journal entry

Clue 1

A credit sale of RM900 to Ahmad was completely missing from the books.

What is the mistake?

Type of error:

Correction (Journal Entry):

Dr _____ RM _____

Cr _____ RM _____

Clue 2

Electricity expense RM300 was recorded as RM30.

What is the mistake?

Type of error:

Correction (Journal Entry):

Dr _____ RM _____

Cr _____ RM _____

Clue 3

A payment from Wong RM700 was credited to Lim's account.

What is the mistake?

Type of error:

Correction (Journal Entry):

Dr _____ RM _____

Cr _____ RM _____

Clue 4

Purchase of a computer RM2,000 was recorded in Purchases Account.

What is the mistake?

Type of error:

Correction (Journal Entry):

Dr _____ RM _____

Cr _____ RM _____

Clue 5

Discount received RM150 was recorded as discount allowed.

What is the mistake?

Type of error:

Correction (Journal Entry):

Dr _____ RM _____

Cr _____ RM _____